

MTUBATUBA MUNICIPALITY



MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK

DRAFT ADJUSTMENT - 2013/2014

PURPOSE

To seek Council approval in terms of section 28 of the Municipal Finance Management Act of 2003, for the 2013/14 adjustment budget.

PART 1

1.1 MAYOR'S REPORT

In compliance with the provisions of the Municipal Finance Management Act of 2003, and after having assessed the overall performance of the Municipality emanating from the Mid-Term Revenue and Expenditure Framework for 2013/2014 as well as 2014/15 and 2015/16 financial years, it was foreseeable that an adjustments budget will indeed take place for the municipality. In that assessment, a number of achievements were highlighted.

As the Municipality we dealt with some of the disquiets highlighted in the previous annual reports and Integrated Development Plans. It was again pointed out that more people have access to basic services, our institutional capacity as a Municipality is now positioned as a local government capable to deliver on its mandate. We mentioned that we have obtained qualified audit report for 2012/2013 financial year which is better compare to 2011/2012 financial year which was Disclaimer. This indicates a significant improvement in the institutional capacity of the Municipality.

We also mentioned that job creation, poverty alleviation remain our priority as the municipality and that the implementation of Expanded Public Works Programme must take a centre stage on all projects that we implement in various communities or wards. In that regard, we said monitoring and control on all projects must be energetically pursued with an aim of ensuring compliance with the provisions of the EPWP programme in order to create job opportunities and alleviate poverty while at the same time dealing with skills shortages and skills transfer so as to allow people to be skilled and be able to use those skills for the betterment of their lives.

It was brought to your attention that financial viability remains a challenge not only for this Municipality but a global agony and it was in this regard and still is that we urge prudent spending on the entire Municipal programmes which is informed by sound financial planning and costs saving measures to avoid wasting Municipal scarce resources. While we do all this, we must continue to promote investments along existing and newly identified corridors. Promote cultural based community tourism and ensure sustainable livelihoods.

We also emphasised the fact that as a Municipality we need to remain focused on the effective and efficient delivery of core municipal services. Because municipal budgeting is profoundly about choices that the municipality has to make between competing priorities and fiscal realities, the application of sound financial management principles becomes even more critical in ensuring that the Municipality remains financially viable, and that sustainable, reliable municipal services are provided to all.

By its very nature, adjustment budget revises the approved annual budget by adjusting revenue and expenditure estimates downwards if there's material under-collection of revenue during the current year and may appropriate additional revenues that have become available over and above those anticipated in the annual budget in order to accelerate spending programmes already budgeted for. It also authorise unforeseeable and unavoidable expenditure recommended by the Mayor of the Municipality and authorise the utilisation of projected savings in one vote towards spending under another vote. Budget adjustment also authorises the spending of unspent funds at the end of the past financial year where under-spending could not have been reasonably foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the Council of Mtubatuba Municipality. The recently published government gazette on additional grant funding necessitates that an adjustment budget be conducted for 2012/2013 financial year and also to cater for newly envisaged, unavoidable Municipal programmes.

In this context, it is recommended that the Municipal Council consider and approves the adjustment budget. It is also recommended that the Council of the Municipality approves the revised service delivery targets and performance indicators as disclosed in the Service Delivery and Budget Implementation Plan and any other information relevant to the overall performance of the Municipality as envisaged in the Municipal Finance Management Act of 2003 and other applicable legislation.

1.2 EXECUTIVE SUMMARY

In terms of section 28 (4) of the MFMA, the mayor of the Municipality must table an adjustment budget in the municipal Council accompanied by explanations on how the adjustment budget affects the annual budget, provide supporting documentation and motivates for any material changes to the annual budget. Paragraph (6) of that section however, forbid the Mayor to adjust tariffs and taxes except where required in terms of a financial recovery plan

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from high- to low-priority programmes so as to maintain sound financial stewardship.

1.3 OPERATING REVENUE AND EXPENDITURE FRAMEWORK

The operating budget summary provides information on both income and expenditure activities in line with the approved budget and the proposed adjustment budget for the year under- review and the following will be discussed:

1.3.1. Operating Revenue

1.3.1.1 Property Rates

There is no adjustment on Property rates since the annual budget was R 21m and actual in mid-year is R 9.5m. This is 45 percent of the original budgeted figure and its indicating that the municipality is still on track however we are below with 5 percent on the budget

1.3.1.2 Refuse Removal

The budget for this service is R 4.2m and the actual as at mid-year is R 1.7m which is 40 percent of the original budget. Therefore the budget of this service is adjusted down by 19 percent which ends up to be R 3.4m. The decrease in refuse removal revenue is emanating from long outstanding debtors

1.3.1.3 Security Services

The municipality is doing well in this service there will be no need for adjustment. The original budget was R 1.6m and YTD actual is R 827 757 which indicate 49.9 percent from the original budget.

1.3.1.4 Rental of Facilities and Equipment

The original budget was R 161 000 and year to date actual is R 123 773 which indicate 77 percent as at the mid-year. Then the municipality adjusted the budget up wards to R 201 466 for full year forecast. The main increase in this revenue is based on the increase on the demand of hall hiring as well as other halls transferred from Hlabisa Municipality

1.3.1.5 Interest on Investment

Interest on investment year to date actual is R 352 820 whereas the budget was R 300 000. This is the interest earned from the municipal investment accounts where by the municipality keeps all Capital grants as well as Salaries pay-out. The municipality increased the budget of this item with R 52 820. This amount is based on the account for which the municipality keeps salaries for the next three months. This estimate is based on the funds that will be kept in the separate bank account for the next four months. The increase will be very low compared to what has been received as at December 2013 since all conditional grants have been spent more than 70 percent so the municipality will no longer be earning more interest

1.3.1.6 Traffic Fines

This item was unrealistic on the original budget however the municipality was hoping to get more money after the installation of Traffman system which was installed during December 2013. The municipality is currently not receiving on system as per the estimation on the budget which has led us to the conclusion of reducing the budget to R 153 000 from R 15 954 900. If we are looking at YTDA The municipality is sitting at 0.2 percent of the original budget.

1.3.1.7 Licence and Permits

The original Budget for licence and permits was R 2 420 250 and YDTA as at 31st of December 2013 was R 1 238 088. This indicates that we exceeded the budget by 1 percent as at December 2013 and this shows that we are doing well in this service. Then the municipality decided to increase this service to R 3 056 476 since there is an increase in demand of this services.

1.3.1.8 Transfers and Grants Operation

Operational grants original budget was R 66 739 000. This was exclusive of R 1 274 900 which is transferred to operational from Municipal Infrastructure Grant as per the approved plan submitted to MIG. The operational transfer will be adjusted upward with the above operational from MIG and R 150 000 grant from KZN Department of Sport and Recreation. In addition to that the MOA from Sport and Recreation has been submitted to KZN Provincial Treasury. Operational Transfers will be adjusted to R 68 164 000

1.3.1.9 Other Revenue

The other revenue budget increase by R 571 420 the increase emanating from the increase in money collected from building plan fee, Burial Fees etc.

1.3.1.10 Gain on Disposal of Asset

The budget for this line item increased from R 161 959 to R 1 175 100. The increase on this item is emanation from the land that was disposed in July 2013

1.4 Transfers Grant Capital

The transfers and operation budget was R 33 498 000. This is adjusted down to R 32 793 000 the main reason of this adjustment is because of R 1 274 900 which is transferred on the operational transfers as per MIG plan. The other adjustment on this item is the grant that received from Department of sport and recreation for Infrastructure sport facilities this is gazetted as R 570 000 on the revised provincial gazette

1.5 Expenditure

1.5.1 Salaries and Allowance

This refers to the salaries and benefits paid to employees. An amount of R 50 950 000 was budgeted and the proposed adjustment is R 37 767 045. This is as a result of positions that are not filled in the municipal approved organograms as a whole which was used for the original budget.

The actual expenditure as t December 2013 is R 21 246 693. This means the municipality was over budgeted for this item since at this time the expenditure is sitting to 42 percent. The original budget was based on all position on the organogram. The down-ward adjustment took place to this item after careful consideration of identifying position on the organogram that are critical and need to be filled this financial year and positions that can be compromised till next financial year.

1.5.2 Councillors Allowances

The budget for councillor's allowance is adjusted according to councillors upper limit gazette from SALGA

1.5.3 Finance charges

This type of expenditure adjusted from R 510 000 to R 410 000. The adjustment took place because the municipality does not have any interest to pay other than the interest on the municipal leased assets such as vehicles finance by Westbank and ABSA.

1.5.4 Repairs and Maintenance

The budget of repairs and maintenance is allocated to other material on the adjustment budget. The reason we allocated this expenditure on other material it's because the summary of B schedule is dumping this budget on other expenditure if it on repairs and maintenance on SB1 schedule. This is also duplicating the expenditure if we put it to both schedule which is B4 and SB1 as repairs and maintenance. The original budget for other material was R 2 787 000 and it is the adjusted to R 3 758 607

1.5.5 Contracted Services

This refers to all contracted services to other parties that provide services on behalf of the municipality. The approved amount was R 13 188 000 and the proposed adjustment is R 9 500 000 which is as a result mainly the decrease and strictly monitoring of the municipal contracts in and ensure that all claims are in line with existing contracts.

Other Expenditure

This refers to the other expenditures incurred by the municipality. An amount of R 7 449 000 was budgeted and this has been adjusted upward to R 24 924 000 due to demands on certain unavoidable programmes. This being said however, other expenditure must be kept in line with

monthly projections and overspending is avoided. This clearly indicate that the original budget was not correct since this item only showing R 7 449 000 which its breakdown is as follows:

Collection Cost	R 230 000
Consultant Fees	R 5 819 000
Audit Fees	R 1 400 000
Total	R 7 449 000

This indicates is indicating that other expenditure was not included on the budget under this line item.

The following is list of other expenditure as per adjustment budget

	Amount
Billing management	R 144,000.00
Finance Costs	R 410,000.00
OHS Implementation	R 100,000.00
Fire fighting and disaster	R 400,000.00
Audit Fees-Internal	R 900,000.00
Bank charges	R 140,000.00
Consumable stores	R 816,501.00
Electricity Charges	R 229,288.00
Entertainment & Reception	R 832.00
Fuel & Oil	R 968,000.00
IDP Expenditure	R 150,000.00
Legal Fees	R 650,000.00
Printing & Stationery	R 479,000.00
Publicity & Advertising	R 603,615.00
Rental-Plant & Equipment	R 26,250.00
Subsistence & Travel	R 3,223,000.00
Telephone & Communication	R 752,632.00
Councillor Training	R 100,000.00
Staff Training	R 320,000.00
Arts & Culture Prorammes	R 57,000.00
Community Feedback Programmes	R 257,000.00
Grants & Donations	R 3,000.00
HIV/AIDS Programmes	R 39,800.00
Sports & Recreation	R 250,000.00
Cash Management Costs	R 108,000.00
Website Hosting Costs	R 730,000.00
Audit Committee Fees	R 250,000.00
LED Projects	R 71,000.00
Waste Management Plan	R 100,000.00
Disaster Management	R 30,000.00
Insurance	R 400,000.00
Awareness Campaigns	R 105,000.00
Licenses	R 70,000.00

Security Systems	R 200,000.00
Performance Management System	R 22,000.00
Postage & Courier	R 15,000.00
Uniforms & Protective Clothing	R 280,000.00
KZN Planning Development Act	R 50,000.00
Debt Collection	R 110,000.00
Ward Committee's	R 1,140,000.00
Public Participation	R 20,000.00
Bad Debt	R 353 302
	R 15,074,220.00

All of the above items were not included on the original budget which was supposed to be there as they form part of the municipal operation.

1.4 CAPITAL BUDGET

The approved budget for capital budget was R 30 858 000 and the proposed adjusted budget is R 40 818 000. The capital budget has been budgeted exclusive of VAT in the reporting schedules. In terms of the ability to spend on the capital projects, there has been a significant improvement on capital expenditure over two years and the departments have indicated that the budget will be spent by the end of the financial year. Expenditure is currently sitting more than 70%, as at the end of January.

1.4.1 Capital Transfers

1.4.1.1 Transfers Recognized

This refers to transfers from both National and Provincial governments for capital projects. The budget was R 30 858 000 and has been adjusted to R32 793 000m including Vat. This is due to the following:

- The budget was incorrectly captured on original budget
- The new finding of R 570 000 from KZN Department of and Recreation for infrastructure sport fields
- Allocation from MIG which is R 24 223 100
- And National Electrification Programme R 8 000 000

1.4.1.3 Internal Funding

The internal funded capital budget on the proposed adjustment budget is R 8 025 000

PART 2

2.1 Effect of the adjustment budget on provision of basic services

The effect of these adjustments will ensure accelerated basic service delivery to all stakeholders as envisaged on the Integrated Development Plan of the Municipality. This adjustment deals mainly with the challenges identified in the IDP and it seeks to address some of these challenges going forward.

2.2 Adjustment Budget Tables

The adjustment budget tables consist of:

- Table B1- Adjustment Budget Summary
- Table B2- Adjustment Budget Financial Performance (standard classification)
- Table B3- Adjustment Budget Financial Performance (revenue and expenditure by municipal vote)
- Table B4- Adjustment Budget Financial Performance (revenue and expenditure)
- Table B5- Adjustment Capital Expenditure Budget by vote and funding
- Table B6- Adjustment Budget Financial Position
- Table B7- Budget Cash Flows
- Table B8- Cash backed reserves/ accumulated surplus reconciliation
- Table B9- Asset Management
- Table B10- Basic service delivery measurement

All comments made in the operating revenue and expenditure framework can be viewed from these budget adjustments tables and comparisons can be made as well as critical analysis and conclusions made thereto.

2.3 Adjustments to budget funding

This refers to a narrative summary of the impact of the adjustment budget on the funding of operating and capital expenditure, financial plans, reserves and financial sustainability of the Municipality. Overall, the adjustments budget is funded by realistically anticipated revenues as well as grant funding which is gazetted. This ensures the financial sustainability of the Municipality and that both the operating and capital expenditure is funded appropriately and that financial plans of the Municipality are well funded.

2.4 Strategic and Legal Implications

Section 28 of the Municipal Finance Management Act of 2003 allows Council to revise an approved budget via an adjustments budget process. Section 28 (2) of the same act lists the conditions under which Council can consider an adjustments budget. This adjustments budget is presented to Council of the Mtubatuba Municipality in terms of section 28 (2) (b) and (d) of the MFMA and other applicable guidelines as promulgated by National Treasury and applicable local government best practices. An Accounting Officer's quality certificate is also as prescribed.

3. Resolutions/ Recommendations

It is recommended **THAT**

- That the 2013/2014 consolidated adjustments budget be approved and adopted.
- It be noted that the adjustments budget is being tabled by the Mayor in terms of section 28 (2) (b) and (d), as well as section 28 (4) of the MFMA.
- It be noted that the adjustments budget is fully compliant with section 28 (6) of the MFMA in that municipal tax and tariffs will not increase as a result of the adjustments budget.
- Upon approval of the adjustments budget, Manager Budgets & Compliance ensures that, in terms of section 22 (b) of the MFMA, the adjustments budget is submitted in both printed and electronic formats to the National Treasury and Provincial Treasury.

Adjustment Budget Tables

KZN275 Mtubatuba - Table B1 Adjustments Budget Summary - December

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	21,724	-	-	-	-	-	-	-	21,724	22,897	24,134
Service charges	5,919	-	-	-	-	-	(820)	(820)	5,099	6,215	6,526
Investment revenue	300	-	-	-	-	-	100	100	400	315	331
Transfers recognised - operational	66,739	-	-	-	-	1,425	-	1,425	68,164	89,048	124,719
Other own revenue	23,104	-	-	-	-	-	(13,254)	(13,254)	9,850	13,200	13,926
Total Revenue (excluding capital transfers and contributions)	117,786	-	-	-	-	1,425	(13,974)	(12,549)	105,236	131,675	169,635
Employee costs	50,950	-	-	-	-	-	(13,184)	(13,184)	37,767	38,788	44,051
Remuneration of councillors	10,879	-	-	-	-	-	(875)	(875)	10,004	10,504	11,030
Depreciation & asset impairment	7,350	-	-	-	-	-	(1,330)	(1,330)	6,020	8,012	8,973
Finance charges	510	-	-	-	-	-	(100)	(100)	410	574	567
Materials and bulk purchases	2,787	-	-	-	-	-	1,122	1,122	3,909	-	-
Transfers and grants	-	-	-	-	-	-	1,000	1,000	1,000	-	-
Other expenditure	25,504	-	-	-	-	-	12,560	12,560	38,064	65,231	69,111
Total Expenditure	97,979	-	-	-	-	-	(807)	(807)	97,173	123,108	133,731
Surplus/(Deficit)	19,806	-	-	-	-	1,425	(13,167)	(11,742)	8,064	8,567	35,904
Transfers recognised - capital	33,498	-	-	-	-	-	(705)	(705)	32,793	36,067	41,701
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	53,304	-	-	-	-	1,425	(13,872)	(12,447)	40,857	44,633	77,605
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	53,304	-	-	-	-	1,425	(13,872)	(12,447)	40,857	44,633	77,605
Capital expenditure & funds sources											
Capital expenditure	30,449	-	-	-	-	-	10,369	10,369	40,818	14,727	44,523
Transfers recognised - capital	30,858	-	-	-	-	1,935	-	1,935	32,793	36,067	41,701
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	8,025	8,025	8,025	-	-
Total sources of capital funds	30,858	-	-	-	-	1,935	8,025	9,960	40,818	36,067	41,701
Financial position											
Total current assets	12,269	-	-	-	-	-	-	-	12,269	-	-
Total non current assets	157,893	-	-	-	-	-	-	-	157,893	-	-
Total current liabilities	9,180	-	-	-	-	-	-	-	9,180	-	-
Total non current liabilities	10,366	-	-	-	-	-	-	-	10,366	-	-
Community wealth/Equity	160,978	-	-	-	-	-	-	-	160,978	-	-
Cash flows											
Net cash from (used) operating	30,407	-	-	-	-	-	-	-	30,407	-	-
Net cash from (used) investing	(22,312)	-	-	-	-	-	-	-	(22,312)	-	-
Net cash from (used) financing	1,646	-	-	-	-	-	-	-	1,646	-	-
Cash/cash equivalents at the year end	10,597	-	-	-	-	-	-	-	10,597	-	-
Cash backing/surplus reconciliation											
Cash and investments available	2,856	-	-	-	-	-	-	-	2,856	-	-
Application of cash and investments	21,377	-	-	-	-	-	(2,963)	(2,963)	18,414	-	-
Balance - surplus (shortfall)	(18,521)	-	-	-	-	-	2,963	2,963	(15,559)	-	-
Asset Management											
Asset register summary (WDV)	26,286	-	-	-	-	-	-	-	26,286	-	-
Depreciation & asset impairment	7,350	-	-	-	-	-	(1,330)	(1,330)	6,020	8,012	8,973
Renewal of Existing Assets	19,906	-	-	-	-	-	20,012	20,012	39,918	3,276	28,423
Repairs and Maintenance	19,956	-	-	-	-	-	(16,047)	(16,047)	3,908	11,893	13,192
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	1,054	-	-	-	-	-	(1,054)	(1,054)	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	1	-	-	-	-	-	-	-	1	-	-

References

KZN275 Mtubatuba - Table B2 Adjustments Budget Financial Performance (standard classification) - December

Standard Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Standard												
<i>Governance and administration</i>		43,985	-	-	-	-	-	47,744	47,744	91,729	116,378	153,556
Executive and council		16,643	-	-	-	-	-	(16,643)	(16,643)	0	-	-
Budget and treasury office		23,776	-	-	-	-	-	67,953	67,953	91,728	116,378	153,556
Corporate services		3,566	-	-	-	-	-	(3,566)	(3,566)	0	-	-
<i>Community and public safety</i>		14,265	-	-	-	-	-	(11,090)	(11,090)	3,175	5,513	5,806
Community and social services		14,265	-	-	-	-	-	(11,090)	(11,090)	3,175	5,513	5,806
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		51,118	-	-	-	-	-	(13,355)	(13,355)	37,762	41,207	47,098
Planning and development		4,755	-	-	-	-	-	(4,700)	(4,700)	55	50	52
Road transport		46,363	-	-	-	-	-	(8,655)	(8,655)	37,707	41,157	47,046
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		9,510	-	-	-	-	-	(6,070)	(6,070)	3,441	4,474	4,698
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		9,510	-	-	-	-	-	(6,070)	(6,070)	3,441	4,474	4,698
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	118,878	-	-	-	-	-	17,228	17,228	136,107	167,572	211,157
Expenditure - Standard												
<i>Governance and administration</i>		62,616	-	-	-	-	-	(7,468)	(7,468)	55,147	37,424	39,601
Executive and council		24,280	-	-	-	-	-	(3,558)	(3,558)	20,721	-	-
Budget and treasury office		29,391	-	-	-	-	-	(3,416)	(3,416)	25,975	26,762	28,202
Corporate services		8,945	-	-	-	-	-	(494)	(494)	8,451	10,662	11,398
<i>Community and public safety</i>		21,723	-	-	-	-	-	(3,014)	(3,014)	18,709	26,533	28,094
Community and social services		21,723	-	-	-	-	-	(3,014)	(3,014)	18,709	26,533	28,094
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		26,835	-	-	-	-	-	28,750	28,750	55,585	74,665	110,718
Planning and development		6,389	-	-	-	-	-	(2,224)	(2,224)	4,166	13,635	14,434
Road transport		20,446	-	-	-	-	-	30,973	30,973	51,419	61,030	96,284
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		16,612	-	-	-	-	-	(12,842)	(12,842)	3,770	4,695	5,085
Electricity		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		16,612	-	-	-	-	-	(12,842)	(12,842)	3,770	4,695	5,085
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	127,786	-	-	-	-	-	5,426	5,426	133,212	143,316	183,498
Surplus/ (Deficit) for the year		(8,908)	-	-	-	-	-	11,803	11,803	2,895	24,256	27,660

KZN275 Mtubatuba - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - December

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Excecutive and council		16,643	-	-	-	-	-	(16,643)	(16,643)	-	-	-
Vote 2 - Budget and Treasury		23,776	-	-	-	-	-	39,508	39,508	63,284	116,378	153,556
Vote 3 - Corporate		3,566	-	-	-	-	-	(3,566)	(3,566)	-	-	-
Vote 4 - Community		23,775	-	-	-	-	-	(19,394)	(19,394)	4,381	5,509	5,802
Vote 5 - Planning and Economic development		4,755	-	-	-	-	-	(4,700)	(4,700)	55	50	52
Vote 6 - Roads and maintainance		38,041	-	-	-	-	-	(3,543)	(3,543)	34,498	38,455	44,209
Vote 7 - Licence and permits		8,322	-	-	-	-	-	(5,112)	(5,112)	3,209	2,702	2,837
Vote 8 - Solid Waste		9,510	-	-	-	-	-	(6,070)	(6,070)	3,441	4,474	4,698
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	128,388	-	-	-	-	-	(19,520)	(19,520)	108,868	167,568	211,154
Expenditure by Vote	1											
Vote 1 - Excecutive and council		24,280	-	-	-	-	-	(3,558)	(3,558)	20,721	-	-
Vote 2 - Budget and Treasury		29,391	-	-	-	-	-	(3,416)	(3,416)	25,975	26,762	28,202
Vote 3 - Corporate		8,945	-	-	-	-	-	(494)	(494)	8,451	10,662	11,398
Vote 4 - Community		21,723	-	-	-	-	-	(3,014)	(3,014)	18,709	26,533	28,094
Vote 5 - Planning and Economic development		6,389	-	-	-	-	-	(2,224)	(2,224)	4,166	13,635	14,434
Vote 6 - Roads and maintainance		8,945	-	-	-	-	-	32,988	32,988	41,933	50,462	84,897
Vote 7 - Licence and permits		11,501	-	-	-	-	-	(2,015)	(2,015)	9,486	10,568	11,387
Vote 8 - Solid Waste		16,612	-	-	-	-	-	(12,842)	(12,842)	3,770	4,695	5,085
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	127,786	-	-	-	-	-	5,425	5,425	133,212	143,316	183,498
Surplus/ (Deficit) for the year	2	602	-	-	-	-	-	(24,946)	(24,946)	(24,344)	24,252	27,656

K79275 Mtubatuba - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - December

Vote Description (Show departmental structure and B Programme)	Bst	Budget Year 2013/14										Budget Year 4-2 2013/14		Budget Year 4-2 2013/14	
		Original Budget	Prior Adjusted	Account Funds	Multi-year Capital	Unalloc Unvoted	Est. at Prior Govt	Other Adjust	Total Adjust	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	B	C	D	E	F	G	H	I	J	K	L	M	N
Departmental Totals															
Vote 1 - Executive and support		16,643	-	-	-	-	-	(16,643)	(16,643)	-	-	-	-	-	-
1.1 - Ex-ecutive and council		16,643	-	-	-	-	-	(16,643)	(16,643)	-	-	-	-	-	-
Vote 2 - Budget and Treasury		20,176	-	-	-	-	-	20,180	20,180	43,264	116,138	102,554	-	-	-
2.1 - Budget and Treasury		20,176	-	-	-	-	-	20,180	20,180	43,264	116,138	102,554	-	-	-
Vote 3 - Corporate		1,566	-	-	-	-	-	(1,566)	(1,566)	-	-	-	-	-	-
3.1 - Corporate		1,566	-	-	-	-	-	(1,566)	(1,566)	-	-	-	-	-	-
Vote 4 - Community		22,370	-	-	-	-	-	(16,346)	(16,346)	4,381	1,539	5,862	-	-	-
4.1 - Library Services		16,360	-	-	-	-	-	(12,346)	(12,346)	1,432	1,500	3,244	-	-	-
4.2 - Parks and Other Municipal Facilities		5,010	-	-	-	-	-	(7,002)	(7,002)	2,850	2,039	2,718	-	-	-
4.3 - Other Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Economic development		4,755	-	-	-	-	-	(6,768)	(6,768)	16	50	12	-	-	-
5.1 - Planning and Economic development		4,755	-	-	-	-	-	(6,768)	(6,768)	16	50	12	-	-	-
Vote 6 - Roads and maintenance		36,941	-	-	-	-	-	(1,542)	(1,542)	34,498	38,452	46,209	-	-	-
6.1 - Roads and maintenance		36,941	-	-	-	-	-	(1,542)	(1,542)	34,498	38,452	46,209	-	-	-
Vote 7 - Licenses and permits		6,322	-	-	-	-	-	(5,112)	(5,112)	3,299	2,352	2,837	-	-	-
7.1 - Licenses and permits		6,322	-	-	-	-	-	(5,112)	(5,112)	3,299	2,352	2,837	-	-	-
Vote 8 - Solid Waste		5,010	-	-	-	-	-	(6,878)	(6,878)	2,841	4,434	4,498	-	-	-
8.1 - Solid Waste		5,010	-	-	-	-	-	(6,878)	(6,878)	2,841	4,434	4,498	-	-	-
Vote 9 - (NAME OF VOTE 9)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.1 - (Name of sub-vote)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - (NAME OF VOTE 10)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.1 - (Name of sub-vote)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - (NAME OF VOTE 11)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.1 - (Name of sub-vote)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - (NAME OF VOTE 12)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.1 - (Name of sub-vote)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - (NAME OF VOTE 13)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.1 - (Name of sub-vote)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - (NAME OF VOTE 14)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.1 - (Name of sub-vote)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.1 - (Name of sub-vote)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	3	128,380	-	-	-	-	-	(16,336)	(16,336)	108,848	167,568	221,154	-	-	-
Departmental Totals															
Vote 1 - Executive and support		26,260	-	-	-	-	-	(1,038)	(1,038)	26,212	-	-	-	-	-
1.1 - Ex-ecutive and council		26,260	-	-	-	-	-	(1,038)	(1,038)	26,212	-	-	-	-	-
Vote 2 - Budget and Treasury		26,391	-	-	-	-	-	(2,416)	(2,416)	26,879	26,762	26,262	-	-	-
2.1 - Budget and Treasury		26,391	-	-	-	-	-	(2,416)	(2,416)	26,879	26,762	26,262	-	-	-
Vote 3 - Corporate		6,945	-	-	-	-	-	(696)	(696)	6,851	10,462	11,268	-	-	-
3.1 - Corporate		6,945	-	-	-	-	-	(696)	(696)	6,851	10,462	11,268	-	-	-
Vote 4 - Community		25,722	-	-	-	-	-	(2,814)	(2,814)	18,359	25,512	28,264	-	-	-
4.1 - Library and Other Municipal Facilities		11,314	-	-	-	-	-	1,361	1,361	16,925	24,311	25,764	-	-	-
4.2 - Other Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Economic development		4,389	-	-	-	-	-	(2,246)	(2,246)	4,766	11,626	14,434	-	-	-
5.1 - Planning and Economic development		4,389	-	-	-	-	-	(2,246)	(2,246)	4,766	11,626	14,434	-	-	-
Vote 6 - Roads and maintenance		6,945	-	-	-	-	-	(2,468)	(2,468)	41,913	50,462	65,897	-	-	-
6.1 - Roads and maintenance		6,945	-	-	-	-	-	(2,468)	(2,468)	41,913	50,462	65,897	-	-	-

Mtubatuba

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the year- 2013/2014

KZN275 Mtubatuba - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - December

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	21,724	-	-	-	-	-	-	-	21,724	22,897	24,134
Property rates - penalties & collection charges		-							-	-		
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	4,261	-	-	-	-	-	(820)	(820)	3,441	4,474	4,698
Service charges - other		1,658						-	-	1,658	1,741	1,828
Rental of facilities and equipment		161						40	40	201	193	246
Interest earned - external investments		300						100	100	400	315	331
Interest earned - outstanding debtors		4,067						-	-	4,067	4,270	4,483
Dividends received		-						-	-	-	-	-
Fines		15,955						(15,802)	(15,802)	153	5,695	6,001
Licences and permits		2,420						636	636	3,056	2,541	2,668
Agency services		-						-	-	-	-	-
Transfers recognised - operating		66,739					1,425	-	1,425	68,164	89,048	124,719
Other revenue	2	339	-	-	-	-	-	858	858	1,197	332	348
Gains on disposal of PPE		162						1,013	1,013	1,175	170	179
Total Revenue (excluding capital transfers and contributions)		117,786	-	-	-	-	1,425	(13,974)	(12,549)	105,236	131,675	169,635
Expenditure By Type												
Employee related costs		50,950	-	-	-	-	-	(13,184)	(13,184)	37,767	38,788	44,051
Remuneration of councillors		10,879						(875)	(875)	10,004	10,504	11,030
Debt impairment		4,867						(1,227)	(1,227)	3,640	-	-
Depreciation & asset impairment		7,350	-	-	-	-	-	(1,330)	(1,330)	6,020	8,012	8,973
Finance charges		510						(100)	(100)	410	574	567
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-
Other materials		2,787						1,122	1,122	3,909		
Contracted services		13,188	-	-	-	-	-	(3,388)	(3,388)	9,800	11,778	12,414
Transfers and grants		-						1,000	1,000	1,000		
Other expenditure		7,449	-	-	-	-	-	17,175	17,175	24,624	53,452	56,696
Loss on disposal of PPE		-						-	-	-		
Total Expenditure		97,979	-	-	-	-	-	(807)	(807)	97,173	123,108	133,731
Surplus/(Deficit)		19,806	-	-	-	-	1,425	(13,167)	(11,742)	8,064	8,567	35,904
Transfers recognised - capital		33,498						(705)	(705)	32,793	36,067	41,701
Contributions		-						-	-	-		
Contributed assets		-						-	-	-		
Surplus/(Deficit) before taxation		53,304	-	-	-	-	1,425	(13,872)	(12,447)	40,857	44,633	77,605
Taxation		-						-	-	-		
Surplus/(Deficit) after taxation		53,304	-	-	-	-	1,425	(13,872)	(12,447)	40,857	44,633	77,605
Attributable to minorities		-						-	-	-		
Surplus/(Deficit) attributable to municipality		53,304	-	-	-	-	1,425	(13,872)	(12,447)	40,857	44,633	77,605
Share of surplus/ (deficit) of associate		-						-	-	-		
Surplus/ (Deficit) for the year		53,304	-	-	-	-	1,425	(13,872)	(12,447)	40,857	44,633	77,605

KZN275 Mtubatuba - Table B5 Adjustments Capital Expenditure Budget by vote and funding - December

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning and Economic development		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Roads and maintainance		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Solid Waste		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate		-	-	-	-	-	-	850	850	850	1,403	1,479
Vote 4 - Community		2,573	-	-	-	-	-	(1,273)	(1,273)	1,300	2,124	2,239
Vote 5 - Planning and Economic development		11,151	-	-	-	-	-	(11,151)	(11,151)	-	-	-
Vote 6 - Roads and maintainance		16,725	-	-	-	-	-	21,943	21,943	38,668	11,200	40,805
Vote 7 - Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Solid Waste		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		30,449	-	-	-	-	-	10,369	10,369	40,818	14,727	44,523
Total Capital Expenditure - Vote		30,449	-	-	-	-	-	10,369	10,369	40,818	14,727	44,523
Capital Expenditure - Standard												
Governance and administration		8,949	-	-	-	-	-	(8,099)	(8,099)	850	1,403	1,479
Executive and council		309						(309)	(309)	-		
Budget and treasury office		8,023						(8,023)	(8,023)	-		
Corporate services		617						233	233	850	1,403	1,479
Community and public safety		1,852	-	-	-	-	-	(552)	(552)	1,300	2,124	2,239
Community and social services		926						124	124	1,050	1,855	1,955
Sport and recreation		185						(185)	(185)	-		
Public safety		56						194	194	250	269	283
Housing		648						(648)	(648)	-		
Health		37						(37)	(37)	-		
Economic and environmental services		20,058	-	-	-	-	-	18,610	18,610	38,668	11,200	40,805
Planning and development		6,017						(6,017)	(6,017)	-		
Road transport		12,035						26,633	26,633	38,668	11,200	40,805
Environmental protection		2,006						(2,006)	(2,006)	-		
Trading services		-	-	-	-	-	-	-	-	-	-	-
Electricity		-							-	-		
Water		-							-	-		
Waste water management		-							-	-		
Waste management		-							-	-		
Other		-							-	-		
Total Capital Expenditure - Standard	3	30,859	-	-	-	-	-	9,959	9,959	40,818	14,727	44,523
Funded by:												
National Government		30,858					1,365	-	1,365	32,223	36,067	41,701
Provincial Government		-					570	-	570	570	-	-
District Municipality		-						-	-	-		
Other transfers and grants		-						-	-	-		
Total Capital transfers recognised	4	30,858	-	-	-	-	1,935	-	1,935	32,793	36,067	41,701
Public contributions & donations		-							-	-		
Borrowing		-							-	-		
Internally generated funds		-						8,025	8,025	8,025		
Total Capital Funding		30,858	-	-	-	-	1,935	8,025	9,960	40,818	36,067	41,701

the year- 2013/2014

KZN275 Mtubatuba - Table B6 Adjustments Budget Financial Position - December

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		856							-	856		
Call investment deposits	1	2,000	-	-	-	-	-	-	-	2,000	-	-
Consumer debtors	1	9,413	-	-	-	-	-	-	-	9,413	-	-
Other debtors		-							-	-		
Current portion of long-term receivables		-							-	-		
Inventory		-							-	-		
Total current assets		12,269	-	-	-	-	-	-	-	12,269	-	-
Non current assets												
Long-term receivables		-							-	-		
Investments		-							-	-		
Investment property		25,684							-	25,684		
Investment in Associate		-							-	-		
Property, plant and equipment	1	131,607	-	-	-	-	-	-	-	131,607	-	-
Agricultural		-							-	-		
Biological		-							-	-		
Intangible		602							-	602		
Other non-current assets		-							-	-		
Total non current assets		157,893	-	-	-	-	-	-	-	157,893	-	-
TOTAL ASSETS		170,162	-	-	-	-	-	-	-	170,162	-	-
LIABILITIES												
Current liabilities												
Bank overdraft		-							-	-		
Borrowing		1,500	-	-	-	-	-	-	-	1,500	-	-
Consumer deposits		-							-	-		
Trade and other payables		6,000	-	-	-	-	-	-	-	6,000	-	-
Provisions		1,680							-	1,680		
Total current liabilities		9,180	-	-	-	-	-	-	-	9,180	-	-
Non current liabilities												
Borrowing	1	5,866	-	-	-	-	-	-	-	5,866	-	-
Provisions	1	4,500	-	-	-	-	-	-	-	4,500	-	-
Total non current liabilities		10,366	-	-	-	-	-	-	-	10,366	-	-
TOTAL LIABILITIES		19,546	-	-	-	-	-	-	-	19,546	-	-
NET ASSETS	2	150,616	-	-	-	-	-	-	-	150,616	-	-
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		139,630	-	-	-	-	-	-	-	139,630	-	-
Reserves		21,348	-	-	-	-	-	-	-	21,348	-	-
TOTAL COMMUNITY WEALTH/EQUITY		160,978	-	-	-	-	-	-	-	160,978	-	-

KZN275 Mtubatuba - Table B7 Adjustments Budget Cash Flows - December

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		32,273							-	32,273		
Government - operating	1	68,018							-	68,018		
Government - capital	1	32,223							-	32,223		
Interest		4,367							-	4,367		
Dividends		-							-	-		
Payments												
Suppliers and employees		(106,274)							-	(106,274)		
Finance charges		(200)							-	(200)		
Transfers and Grants	1	-							-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		30,407	-	-	-	-	-	-	-	30,407	-	-
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-							-	-		
Decrease (Increase) in non-current debtors		5,186							-	5,186		
Decrease (Increase) other non-current receivables		6,000							-	6,000		
Decrease (Increase) in non-current investments		-							-	-		
Payments												
Capital assets		(33,498)							-	(33,498)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(22,312)	-	-	-	-	-	-	-	(22,312)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-							-	-		
Borrowing long term/refinancing		2,537							-	2,537		
Increase (decrease) in consumer deposits		-							-	-		
Payments												
Repayment of borrowing		(891)							-	(891)		
NET CASH FROM/(USED) FINANCING ACTIVITIES		1,646	-	-	-	-	-	-	-	1,646	-	-
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	9,741	-	-	-	-	-	-	-	9,741	-	-
Cash/cash equivalents at the year end:	2	856							-	856		
		10,597	-	-	-	-	-	-		10,597	-	-

KZN275 Mtubatuba - Table B8 Cash backed reserves/accumulated surplus reconciliation - December

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	10,597	-	-	-	-	-	-	-	10,597	-	-
Other current investments > 90 days		(7,741)	-	-	-	-	-	-	-	(7,741)	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		2,856	-	-	-	-	-	-	-	2,856	-	-
Applications of cash and investments												
Unspent conditional transfers		6,000	-	-	-	-	-	-	-	6,000	-	-
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	(5,971)	-					(2,963)	(2,963)	(8,934)	-	-
Other provisions									-	-		
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		21,348	-					-	-	21,348	-	-
Total Application of cash and investments:		21,377	-	-	-	-	-	(2,963)	(2,963)	18,414	-	-
Surplus(shortfall)		(18,521)	-	-	-	-	-	2,963	2,963	(15,559)	-	-

KZN275 Mtubatuba - Table B9 Asset Management - December

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
<u>Total New Assets to be adjusted</u>	1	22,980	-	-	-	-	-	(22,080)	(22,080)	900	8,776	10,818
Infrastructure - Road transport		6,150	-	-	-	-	-	(6,150)	(6,150)	-	-	-
Infrastructure - Electricity		8,000	-	-	-	-	-	(8,000)	(8,000)	-	8,000	10,000
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		14,150	-	-	-	-	-	(14,150)	(14,150)	-	8,000	10,000
Community		8,830	-	-	-	-	-	(8,830)	(8,830)	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	900	900	900	776	818
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets to be adjusted</u>	2	19,906	-	-	-	-	-	20,012	20,012	39,918	3,276	28,423
Infrastructure - Road transport		19,906	-	-	-	-	-	18,762	18,762	38,668	2,500	21,105
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		19,906	-	-	-	-	-	18,762	18,762	38,668	2,500	21,105
Community		-	-	-	-	-	-	-	-	-	-	6,500
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	1,250	1,250	1,250	776	818
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure to be adjusted</u>	4	26,056	-	-	-	-	-	12,612	12,612	38,668	2,500	21,105
Infrastructure - Road transport		8,000	-	-	-	-	-	(8,000)	(8,000)	-	8,000	10,000
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		34,056	-	-	-	-	-	4,612	4,612	38,668	10,500	31,105
Community		8,830	-	-	-	-	-	(8,830)	(8,830)	-	-	6,500
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	2,150	2,150	2,150	1,553	1,636
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	42,886	-	-	-	-	-	(2,068)	(2,068)	40,818	12,053	39,241
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport	5	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		25,684	-	-	-	-	-	-	-	25,684	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		602	-	-	-	-	-	-	-	602	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	26,286	-	-	-	-	-	-	-	26,286	-	-
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>	3	7,350	-	-	-	-	-	(1,330)	(1,330)	6,020	8,012	8,973
<u>Repairs and Maintenance by asset class</u>		19,956	-	-	-	-	-	(16,047)	(16,047)	3,908	11,893	13,192
Infrastructure - Road transport		19,906	-	-	-	-	-	(15,997)	(15,997)	3,908	11,893	13,192
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		19,906	-	-	-	-	-	(15,997)	(15,997)	3,908	11,893	13,192
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	50	-	-	-	-	-	(50)	(50)	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		27,306	-	-	-	-	-	(17,378)	(17,378)	9,928	19,905	22,164
% of capital exp on renewal of assets		46.4%	0.0%							97.8%	27.2%	72.4%
Renewal of existing assets as % of deprec		270.8%	0.0%							663.1%	40.9%	316.8%
Renewal of existing assets as % of capex		75.8%	0.0%							11.8%	2.0%	6.8%

Mtubatuba Municipality Adjustments Budget for the year-2013/2014

KZN275 Mtubatuba - Table B10 Basic service delivery measurement - December

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Piped water inside dwelling		0							-	-		
Piped water inside yard (but not in dwelling)		0							-	-		
Using public tap (at least min.service level)	2	0							-	-		
Other water supply (at least min.service level)		0							-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	0							-	-		
Other water supply (< min.service level)	3,4	0							-	-		
No water supply		0							-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		0							-	-		
Flush toilet (with septic tank)		0							-	-		
Chemical toilet		0							-	-		
Pit toilet (ventilated)		0							-	-		
Other toilet provisions (> min.service level)		0							-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet		0							-	-		
Other toilet provisions (< min.service level)		0							-	-		
No toilet provisions		0							-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)		0							-	-		
Electricity - prepaid (> min.service level)		0							-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		0							-	-		
Electricity - prepaid (< min. service level)		0							-	-		
Other energy sources		0							-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)		3,400							-	3,400		
<i>Minimum Service Level and Above sub-total</i>		3,400	-	-	-	-	-	-	-	3,400	-	-
Removed less frequently than once a week		325							-	325		
Using communal refuse dump		335							-	335		
Using own refuse dump		0							-	-		
Other rubbish disposal		0							-	-		
No rubbish disposal		0							-	-		
<i>Below Minimum Service Level sub-total</i>		660	-	-	-	-	-	-	-	660	-	-
Total number of households	5	4,060	-	-	-	-	-	-	-	4,060	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		0							-	-		
Sanitation (free minimum level service)		0							-	-		
Electricity/other energy (50kwh per household per month)		0							-	-		
Refuse (removed at least once a week)		0							-	-		
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		-							-	-		
Sanitation (free sanitation service)		-							-	-		
Electricity/other energy (50kwh per household per month)		-							-	-		
Refuse (removed once a week)		-							-	-		
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided												
Property rates (R'000 value threshold)		0							-	-		
Water (kilolitres per household per month)		0							-	-		
Sanitation (kilolitres per household per month)		0							-	-		
Sanitation (Rand per household per month)		0							-	-		
Electricity (kw per household per month)		0							-	-		
Refuse (average litres per week)		0							-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (R15 000 threshold rebate)		-							-	-		
Property rates (other exemptions, reductions and rebates)		1,054						(1,054)	(1,054)	-		
Water		-							-	-		
Sanitation		-							-	-		
Electricity/other energy		-							-	-		
Refuse		-							-	-		
Municipal Housing - rental rebates		-							-	-		
Housing - top structure subsidies		-							-	-		
Other		-							-	-		
Total revenue cost of free services provided (total savings)	6	1,054	-	-	-	-	-	(1,054)	(1,054)	-	-	-

